forming, between said first substrate and said color filter layer, plural scan signal electrodes, plural video signal electrodes crossing said scan signal electrodes in a matrix form, and plural thin film transistors in association with the crossing points between said scan signal electrodes and said video signal electrodes;

forming at least one pixel in each of areas surrounded by said plural scan signal electrodes and said plural video signal electrodes;

forming, in each pixel, a common electrode which is connected over plural pixels through a common electrode wire to supply reference potential, and a pixel electrode which is connected to the corresponding thin film transistor and disposed so as to confront said common electrode in said pixel area;

disposing said common electrode and said pixel electrode between said color filter layer and said liquid crystal layer, and disposing said common electrode and said pixel electrode in different layers through an interlayer separation film formed of transparent insulating material;

forming liquid crystal so as to be oriented substantially vertically to said first substrate when no voltage is applied across said common electrode and said pixel electrode; and

forming vertical orientation films on both surface of said liquid crystal layer.

28. (Amended) The method as claimed in claim 40, wherein the light irradiation to forming the pretilt angles is conducted on the surfaces of said vertical orientation films from a slant direction.

29. (Amended) The method as claimed in claim 28, wherein the light irradiation for forming the

pretilt angles is conducted by irradiating polarized light the surfaces of said vertical orientation films from a slant direction.

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30. (Amended) The method as claimed in claim 41 wherein the light irradiation for forming the pretilt angle is conducted on the surfaces of said vertical orientation films from a slant direction.

31. (Amended) The method as claimed in claim 30, wherein the light irradiation for forming the pretilt angles is conducted by irradiating polarized light on the surfaces of said vertical orientation films from a slant direction.

Please add new claims 40-44:

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40. (New) The method as claimed in claim 26, further comprising the steps of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by light irradiation, pretilt angles in two directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.

41. (New) The method as claimed in claim 26, further comprising the steps of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by light irradiation, a pretilt angle in any one of directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.

42. (New) The method as claimed in claim 26, further comprising the step of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by a rubbing method, pretilt angles along two directions in which liquid crystal molecules are felled when a voltage is applied to said vertical orientation films.

43. (New) The method as claimed in claim 26, further comprising the step of forming an optically negative compensation film and an optically positive compensation film between said first or second substrate and a polarizing plate, and forming, by a rubbing method, a pretilt angle in any one of directions in which liquid crystal molecules are felled when a voltage is applied to said vertical compensation films.

44. (New) The method as claimed in claim 26, further comprising the step of adding an organic material comprising monomers or olygomers into said liquid crystal, injecting said liquid crystal into the gap between said first substrate and said second substrate, and then polymerizing said organic material in said liquid crystal.

REMARKS

Claims 26, 28-31 and 40-44 are currently present in the application. In the most recent Office Action, the drawings were objected to for failing to show the optical compensation film between a substrate and a polarizing film. The optical compensation film described, among other places, at page 40, line 5 of the original specification, has been given reference numeral